



General Assembly

January Session, 2007

**Committee Bill No. 6271**

LCO No. 4626

\* HB06271HSGPD\_030607 \*

Referred to Committee on Select Committee on Housing

Introduced by:  
(HSG)

***AN ACT CONCERNING LIENS FILED UNDER THE PROVISIONS OF  
THE MUNICIPAL PROPERTY TAX RELIEF PROGRAM FOR SENIORS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (f) of section 12-129n of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective*  
3 *October 1, 2007*):

4 (f) Any municipality providing property tax relief under this section  
5 may establish a lien on such property in the amount of the relief  
6 granted, provided if the total amount of such property tax relief with  
7 respect to any such taxpayer, when combined with any such tax relief  
8 for which such taxpayer may be eligible in accordance with sections  
9 12-129b to 12-129d, inclusive, or 12-170aa, exceeds in the aggregate  
10 seventy-five per cent of the property tax for which such taxpayer  
11 would be liable but for the benefits under this section and any of the  
12 sections mentioned above in this subsection, such municipality shall be  
13 required to establish a lien on such property in the amount [of the total  
14 tax relief granted] that such tax relief exceeds seventy-five per cent of  
15 such property tax liability, plus interest applicable to the total of such  
16 unpaid taxes at a rate to be determined by such municipality. Any

- 17 such lien shall have a priority in the settlement of such person's estate.

This act shall take effect as follows and shall amend the following sections:
---

Section 1	<i>October 1, 2007</i>	12-129n(f)
-----------	------------------------	------------

***HSG***

*Joint Favorable C/R*

PD